



GAIL FARBER, Director

**COUNTY OF LOS ANGELES
DEPARTMENT OF PUBLIC WORKS**

"To Enrich Lives Through Effective and Caring Service"

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IN REPLY PLEASE
REFER TO FILE

August 09, 2016

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

27 August 9, 2016

LORI GLASGOW
EXECUTIVE OFFICER

**LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40,
ANTELOPE VALLEY, ANNEXATION 40-149 (24-1),
LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2014-13
NEGOTIATED TAX EXCHANGE RESOLUTION
(SUPERVISORIAL DISTRICT 5)
(3 VOTES)**

SUBJECT

This action is to adopt the Negotiated Property Tax Exchange Joint Resolution associated with the annexation of territory into Los Angeles County Waterworks District No. 40, Antelope Valley.

IT IS RECOMMENDED THAT THE BOARD ACTING AS THE GOVERNING BODY OF THE COUNTY OF LOS ANGELES AND AS THE GOVERNING BODY OF THE COUNTY OF LOS ANGELES PUBLIC LIBRARY, ROAD DISTRICT NO. 5, THE CONSOLIDATED FIRE PROTECTION DISTRICT, THE FLOOD CONTROL DISTRICT, AND THE WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY:

1. Find that the adoption of the Negotiated Property Tax Exchange Joint Resolution for Annexation 40-149 (24-1) and the resulting share of the ad valorem tax is for the purpose of meeting the operation, maintenance, and capital project expenses of Los Angeles County Waterworks District No. 40, Antelope Valley, and therefore is statutorily exempt from the California Environmental Quality Act.
2. Adopt the Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-149 (24-1), Local Agency Formation Commission Designation 2014-13 to the Los Angeles County Waterworks District No. 40, Antelope Valley.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The purpose of the recommended action is to reapportion the ad valorem tax that is shared by the affected taxing entities as the result of pending Annexation 40-149 (24-1) into the Los Angeles County Waterworks District No. 40, Antelope Valley. The annexation area is comprised of two parcels, which includes approximately 310.96± acres of vacant land in the unincorporated Los Angeles County, east of the City of Palmdale, near the community of Pearblossom. The parcels consist of vacant land without structures. The surrounding area consists primarily of undeveloped land with widely scattered residential units and intermittent agricultural, mining, and industrial uses. The annexation area will be the site for a sand and gravel mine that requires water for its operation and personnel; no residential development is associated with this project.

Pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency receiving property tax revenue from the area must negotiate an exchange of property tax revenue subject to the jurisdictional change and attributable to those local agencies. The governing bodies of the respective taxing entities in the area have adopted the Joint Resolution based on the negotiated exchange of ad valorem property tax revenue related to the proposed annexation to the Waterworks District.

In order for the Local Agency Formation Commission (LAFCO), for the County of Los Angeles, to proceed with the required hearings on the proposed annexation, the Board, as the governing body of the County of Los Angeles and as the governing body of the County of Los Angeles Special Districts, acting on behalf of the County of Los Angeles Public Library, Road District No. 5, the Consolidated Fire Protection District of Los Angeles County, the Flood Control District, and the Waterworks District, must also adopt the enclosed Joint Resolution. The Joint Resolution will transfer a portion of the annual property tax increment attributable to the proposed annexation areas from the County of Los Angeles and other taxing entities to the Waterworks District according to ratios listed in Exhibits A to D. Each of the affected agencies' shares of the annual property tax increment will be adjusted accordingly.

Implementation of Strategic Plan Goals

The Countywide Strategic Plan directs the provision of Operational Effectiveness/Fiscal Sustainability (Goal 1) by collecting the applicable tax revenue to provide effective and efficient delivery of water to future customers within the annexed area.

FISCAL IMPACT/FINANCING

The property owner requesting the proposed annexation will pay all required fees associated with this action.

The Joint Resolution will transfer to the Waterworks District a portion of the annual property tax increment from the County General Fund and each of the affected County taxing entities, which include the County of Los Angeles Public Library, Road District No. 5, the Consolidated Fire Protection District of Los Angeles County, and the Flood Control District, together with the Antelope Valley Resource Conservation District and the Antelope Valley-East Kern Water Agency. The tax sharing ratios listed in Exhibits A through D were calculated using a formula approved by the County of Los Angeles Auditor-Controller and County Counsel. In this instance, revenues to the General Fund from the ad valorem property tax on the affected properties would be reduced by 0.2900141

percent and by 0.3650589 percent for Tax Rate Area 4668 and Tax Rate Area 4669, respectively.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service areas or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies and approve and accept such reallocation by resolution.

The governing bodies of the respective taxing entities have adopted the Joint Resolution based on the negotiated exchange of property tax revenue related to the proposed annexation to the Waterworks District.

Adoption of the Joint Resolution by the Board will allow LAFCO to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. The Joint Resolution has also been approved as to form by County Counsel.

ENVIRONMENTAL DOCUMENTATION

This action and proposed Joint Resolution is to fund operation and maintenance expenses and capital projects within the existing service area of the Waterworks District, and are therefore, statutorily exempt from the California Environmental Quality Act (CEQA) pursuant to Section 15273(a) of the CEQA Guidelines.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

This action will allow the Waterworks District to provide water service to the annexed area and will not have any negative impact on existing services or planned projects.

CONCLUSION

Please return one adopted copy of this letter and one signed original of the Joint Resolution to LAFCO; one adopted copy of this letter and one signed original of the Joint Resolution to the County Assessor; and one adopted copy of this letter and one copy of the Joint Resolution to the Department of Public Works, Waterworks Division.

The Honorable Board of Supervisors

8/9/2016

Page 4

Respectfully submitted,

A handwritten signature in black ink that reads "Gail Farber". The script is cursive and fluid, with the first name "Gail" and last name "Farber" clearly legible.

GAIL FARBER

Director

GF:AA:ir

Enclosures

c: Assessor
Auditor-Controller
Chief Executive Office (Rochelle Goff)
County Counsel
Executive Office
Fire Department
Public Library
Local Agency Formation Commission
Antelope Valley-East Kern Water Agency
Antelope Valley Resource Conservation District

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, AND
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED
EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM
ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-149 (24-1),
LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2014-13, TO
LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; County of Los Angeles Road District No. 5; County of Los Angeles Flood Control District; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Antelope Valley Resource Conservation District and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-149 (24-1) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth.

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; County of Los Angeles Road District No. 5; County of Los Angeles Flood Control District; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Antelope Valley Resource Conservation District and the Board of Directors of the Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-149 (24-1) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2016, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-149 (24-1) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A to D).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-149 (24-1).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing Resolution was adopted on the 9th day of August, 2016, by the Board of Supervisors of the County of Los Angeles as the Governing Body of the County of Los Angeles and as the Governing Body of the County of Los Angeles Public Library, Road District No. 5, the Consolidated Fire Protection District, the Flood Control District, and the Waterworks District No. 40, Antelope Valley.



LORI GLASGOW
Executive Officer of the
Board of Supervisors of the
County of Los Angeles

By Carla Little
Deputy

APPROVED AS TO FORM:

MARY C. WICKHAM
County Counsel

By [Signature]
Deputy

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, AND
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED
EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM
ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-149 (24-1),
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LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

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WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; County of Los Angeles Road District No. 5; County of Los Angeles Flood Control District; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Antelope Valley Resource Conservation District and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-149 (24-1) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth.

NOW, THEREFORE, BE IT RESOLVED as follows:

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2. For fiscal years commencing on or after July 1, 2016, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-149 (24-1) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A to D).
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4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

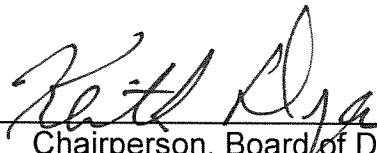
PASSED, APPROVED, AND ADOPTED this 28th day of July, 2015, by the following vote:

AYES: 5 > Dyas, ~~Donato~~, Lane, Parris, Barnes, Weisenberger

NOES: 1 > Donato

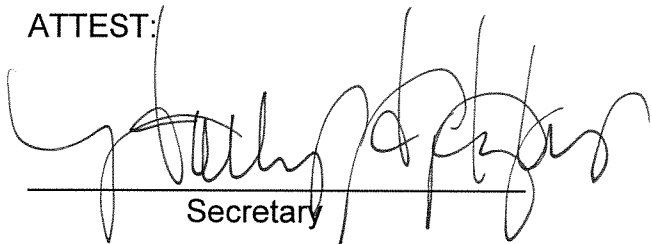
ABSENT: 1 > Sorsabal

ABSTAIN: 0



Chairperson, Board of Directors
Antelope Valley-East Kern Water Agency

ATTEST:



Secretary
R-15-08

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, AND
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED
EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM
ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-149 (24-1),
LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2014-13, TO
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WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; County of Los Angeles Road District No. 5; County of Los Angeles Flood Control District; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Antelope Valley Resource Conservation District and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-149 (24-1) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth.

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PASSED, APPROVED, AND ADOPTED this 23rd day of Sept, 2015, by the following vote:

AYES: 4

NOES: 0

ABSENT: 1

ABSTAIN: 0

Claudia Beck
Chairperson, Board of Directors
Antelope Valley Resource
Conservation District

ATTEST:

Danette Gordon
Secretary

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:

Waterworks District # 40 ANTELOPE VALLEY

Account No.

47.04

TRA:

4668

Effective Date:

July 1, 2016

Annexation Number:

40-149(24-1), LAFCO 2014-13

Waterworks District # 40, Antelope Valley
Based on their 2015-16 Tax Sharing Ratios

0.006042287

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.248086851	24.8087%	0.006042287	0.001499012	-0.001534272	0.246552579
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000136748	0.0137%	0.006042287	0.000000826	0.000000000	0.000136748
3.01 L A COUNTY LIBRARY	0.029163580	2.9164%	0.006042287	0.000176215	-0.000176215	0.028987365
5.25 ROAD DIST # 5	0.007539690	0.7540%	0.006042287	0.000045557	-0.000045557	0.007494133
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.185810671	18.5811%	0.006042287	0.001122721	-0.001122721	0.184687950
7.31 L A C FIRE-FFW	0.005698874	0.5699%	0.006042287	0.000034434	0.000000000	0.005698874
30.10 L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	0.002268794	0.2269%	0.006042287	0.000013709	-0.000013709	0.002255085
30.70 LA CO FLOOD CONTROL MAINT	0.012840312	1.2840%	0.006042287	0.000077585	-0.000077585	0.012762727
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001132964	0.1133%	0.006042287	0.000006846	-0.000006846	0.001126118
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.022969567	2.2970%	0.006042287	0.000138789	-0.000138789	0.022830778
400.00 EDUCATIONAL REV AUGMENTATION FD	0.049098122	4.9098%	0.006042287	0.000296665	Exempt	0.049098122
400.01 EDUCATIONAL AUG FD IMPOUND	0.131877650	13.1878%	0.006042287	0.000796843	Exempt	0.131877650
400.15 COUNTY SCHOOL SERVICES	0.001695723	0.1696%	0.006042287	0.000010246	Exempt	0.001695723
400.21 CHILDREN'S INSTIL TUITION FUND	0.003365340	0.3365%	0.006042287	0.000020334	Exempt	0.003365340
521.01 KEPPEL UNION SCHOOL DISTRICT	0.078002725	7.8003%	0.006042287	0.000471315	Exempt	0.078002725
521.06 CO.SCH.SERV.FD.-KEPPEL UNION	0.012128225	1.2128%	0.006042287	0.000073282	Exempt	0.012128225
521.07 DEV CTR HDCPD MINOR KEPPEL	0.000991398	0.0991%	0.006042287	0.000005990	Exempt	0.000991398
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.117035098	11.7035%	0.006042287	0.000707160	Exempt	0.117035098
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000430041	0.0430%	0.006042287	0.000002598	Exempt	0.000430041
717.08 ANTELOPE VY.UN.HI.-K.P.S.-ELEM	0.057230142	5.7230%	0.006042287	0.000345801	Exempt	0.057230142
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.032497485	3.2497%	0.006042287	0.000196359	Exempt	0.032497485
	0.000000000	0.0000%		0.000000000		0.000000000
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006042287	0.000000000	0.000000000	0.003115694
Total	1.000000000	100.0000%		0.006042287	-0.003115694	1.000000000

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: **Waterworks District # 40 - ACO FUND**
 Account No. **51.75**
 TRA: **4668**
 Effective Date: **July 1, 2016**
 Annexation Number: **40-149(24-1), LAFCO 2014-13**

Waterworks District # 40, ACO FUND **0.005966381**
 Based on their 2015-16 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.247740663	24.7741%	0.005966381	0.001478115	-0.001510867	0.246229796
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000136748	0.0137%	0.005966381	0.000000816	-0.000184222	-0.000047474
3.01 L A COUNTY LIBRARY	0.028817392	2.8817%	0.005966381	0.000171936	-0.000289399	0.028527992
5.25 ROAD DIST # 5	0.007193502	0.7194%	0.005966381	0.000042919	-0.001168060	0.006025441
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.185464483	18.5464%	0.005966381	0.001106552	-0.001143182	0.184321301
7.31 L A C FIRE-FFW	0.005352686	0.5353%	0.005966381	0.000031936	-0.000178387	0.005174299
30.10 L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	0.001922606	0.1923%	0.005966381	0.000011471	-0.000378954	0.001543652
30.70 LA CO FLOOD CONTROL MAINT	0.012494124	1.2494%	0.005966381	0.000074545	-0.000879966	0.011614157
47.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.003115694	0.3116%	0.005966381	0.000018589	-0.000033401	0.003082293
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000786776	0.0787%	0.005966381	0.000004694	-0.000159753	0.000627023
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.022623379	2.2623%	0.005966381	0.000134980	-0.000893312	0.021730067
400.00 EDUCATIONAL REV AUGMENTATION FD	0.049098122	4.9098%	0.005966381	0.000292938	Exempt	0.049098122
400.01 EDUCATIONAL AUG FD IMPOUND	0.131877650	13.1878%	0.005966381	0.000786832	Exempt	0.131877650
400.15 COUNTY SCHOOL SERVICES	0.001695723	0.1696%	0.005966381	0.000010117	Exempt	0.001695723
400.21 CHILDREN'S INSTIL TUITION FUND	0.003365340	0.3365%	0.005966381	0.000020079	Exempt	0.003365340
521.01 KEPPEL UNION SCHOOL DISTRICT	0.078002725	7.8003%	0.005966381	0.000465394	Exempt	0.078002725
521.06 CO.SCH.SERV.FD.- KEPPEL UNION	0.012128225	1.2128%	0.005966381	0.000072362	Exempt	0.012128225
521.07 DEV CTR HDCPD MINOR KEPPEL	0.000991398	0.0991%	0.005966381	0.000005915	Exempt	0.000991398
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.117035098	11.7035%	0.005966381	0.000698276	Exempt	0.117035098
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000430041	0.0430%	0.005966381	0.000002566	Exempt	0.000430041
717.08 ANTELOPE VY.UN.HI.-K.P.S.-ELEM	0.057230142	5.7230%	0.005966381	0.000341457	Exempt	0.057230142
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.032497485	3.2497%	0.005966381	0.000193892	Exempt	0.032497485
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.005966381	0.000000000	0.000000000	0.006819504
Total	1.000000000	100.0000%		0.005966381	-0.006819504	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: **Waterworks District # 40 ANTELOPE VALLEY**
 Account No. **47.04**
 TRA: **4669**
 Effective Date: **July 1, 2016**
 Annexation Number: **40-149(24-1), LAFCO 2014-13**

Waterworks District # 40, Antelope Valley
Based on their 2015-16 Tax Sharing Ratios **0.006042287**

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.312342426	31.2342%	0.006042287	0.001887263	-0.001931287	0.310411139
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112865	0.0113%	0.006042287	0.000000682	0.000000000	0.000112865
3.01 L A COUNTY LIBRARY	0.023090920	2.3091%	0.006042287	0.000139522	-0.000139522	0.022951398
5.25 ROAD DIST # 5	0.006230138	0.6230%	0.006042287	0.000037644	-0.000037644	0.006192494
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.173712873	17.3713%	0.006042287	0.001049623	-0.001049623	0.172663250
7.31 L A C FIRE-FFW	0.007173112	0.7173%	0.006042287	0.000043342	-0.000043342	0.007129770
30.10 L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	0.001709874	0.1710%	0.006042287	0.000010332	-0.000010332	0.001699542
30.70 LA CO FLOOD CONTROL MAINT	0.009677940	0.9678%	0.006042287	0.000058477	-0.000058477	0.009619463
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000936058	0.0936%	0.006042287	0.000005656	-0.000005656	0.000930402
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018979539	1.8980%	0.006042287	0.000114680	-0.000114680	0.018864859
400.00 EDUCATIONAL REV AUGMENTATION FD	0.063479538	6.3480%	0.006042287	0.000383562	Exempt	0.063479538
400.01 EDUCATIONAL AUG FD IMPOUND	0.131877650	13.1878%	0.006042287	0.000796843	Exempt	0.131877650
400.15 COUNTY SCHOOL SERVICES	0.001400964	0.1401%	0.006042287	0.000008465	Exempt	0.001400964
400.21 CHILDREN'S INSTIL TUITION FUND	0.002780797	0.2781%	0.006042287	0.000016802	Exempt	0.002780797
521.01 KEPPEL UNION SCHOOL DISTRICT	0.064453011	6.4453%	0.006042287	0.000389444	Exempt	0.064453011
521.06 CO.SCH.SERV.FD.-KEPPEL UNION	0.010021435	1.0021%	0.006042287	0.000060552	Exempt	0.010021435
521.07 DEV CTR HDCPD MINOR KEPPEL	0.000819351	0.0819%	0.006042287	0.000004951	Exempt	0.000819351
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096704972	9.6705%	0.006042287	0.000584319	Exempt	0.096704972
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000355404	0.0355%	0.006042287	0.000002147	Exempt	0.000355404
717.08 ANTELOPE VY.UN.HI.-K.P.S.-ELEM	0.047288915	4.7289%	0.006042287	0.000285733	Exempt	0.047288915
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026852218	2.6852%	0.006042287	0.000162249	Exempt	0.026852218
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006042287	0.000000000	0.000000000	0.003390562
Total	1.000000000	100.0000%		0.006042287	-0.003390562	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: **Waterworks District # 40 - ACO FUND**
 Account No. **51.75**
 TRA: **4669**
 Effective Date: **July 1, 2016**
 Annexation Number: **40-149(24-1), LAFCO 2014-13**

Waterworks District # 40, ACO FUND **0.005966381**
 Based on their 2015-16 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.311965697	31.1966%	0.005966381	0.001861306	-0.001902529	0.310063167
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112865	0.0113%	0.005966381	0.000000673	-0.000144149	-0.000031284
3.01 L A COUNTY LIBRARY	0.022714191	2.2714%	0.005966381	0.000135522	-0.000225940	0.022488251
5.25 ROAD DIST # 5	0.005853409	0.5853%	0.005966381	0.000034924	-0.001089343	0.004764066
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.173336144	17.3336%	0.005966381	0.001034189	-0.001078076	0.172258067
7.31 L A C FIRE-FFW	0.006796383	0.6796%	0.005966381	0.000040550	-0.000159495	0.006636888
30.10 L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	0.001333145	0.1333%	0.005966381	0.000007954	-0.000442192	0.000890953
30.70 LA CO FLOOD CONTROL MAINT	0.009301211	0.9301%	0.005966381	0.000055495	-0.000862556	0.008438655
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE'	0.003390562	0.3391%	0.005966381	0.000020229	-0.000031925	0.003358637
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000559329	0.0559%	0.005966381	0.000003337	-0.000130920	0.000428409
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018602810	1.8603%	0.005966381	0.000110991	-0.000874286	0.017728524
400.00 EDUCATIONAL REV AUGMENTATION FD	0.063479538	6.3480%	0.005966381	0.000378743	Exempt	0.063479538
400.01 EDUCATIONAL AUG FD IMPOUND	0.131877650	13.1878%	0.005966381	0.000786832	Exempt	0.131877650
400.15 COUNTY SCHOOL SERVICES	0.001400964	0.1401%	0.005966381	0.000008359	Exempt	0.001400964
400.21 CHILDREN'S INSTIL TUITION FUND	0.002780797	0.2781%	0.005966381	0.000016591	Exempt	0.002780797
521.01 KEPPEL UNION SCHOOL DISTRICT	0.064453011	6.4453%	0.005966381	0.000384551	Exempt	0.064453011
521.06 CO.SCH.SERV.FD.- KEPPEL UNION	0.010021435	1.0021%	0.005966381	0.000059792	Exempt	0.010021435
521.07 DEV CTR HDCPD MINOR KEPPEL	0.000819351	0.0819%	0.005966381	0.000004889	Exempt	0.000819351
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096704972	9.6705%	0.005966381	0.000576979	Exempt	0.096704972
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000355404	0.0355%	0.005966381	0.000002120	Exempt	0.000355404
717.08 ANTELOPE VY.UN.HI.-K.P.S.-ELEM	0.047288915	4.7289%	0.005966381	0.000282144	Exempt	0.047288915
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026852218	2.6852%	0.005966381	0.000160211	Exempt	0.026852218
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.005966381	0.000000000	0.000000000	0.006941411
Total	1.000000000	100.0000%		0.005966381	-0.006941411	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
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